

**IN THE TITLE:**

Please change "COATING AGENT " to - - COATING AGENT, COATED MATERIAL,  
AND COATING FILM- -.

**IN THE SPECIFICATION:**

On page 2, line 14, delete "which".

**IN THE CLAIMS:**

Please cancel claims 1-14 and add new claims 15-37 to the Application as follows:

- Sub  
C1  
B1
- 15. A coating agent which is a plastic fluid, comprising:  
yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-  
treated yeast containing at least a reduced amount of internal soluble cell constituents.
16. The coating agent according to claim 15, further comprising a plasticizer.
- Sub  
C2
17. A coated material, comprising:  
a material; and  
a coating comprised of the coating agent according to claim 15 provided on the material.
18. The coated material according to claim 17, wherein the material is a granular  
substance selected from the group consisting of fine particles, granules, and tablets.